

**MISSOURI
DEPARTMENT OF REVENUE**



FY2025 SUPPLEMENTAL BUDGET REQUEST

without Governor's Recommendations

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SUPPLEMENTAL NEW DECISION ITEM

Department of Revenue
Taxation, Motor Vehicle and Driver Licensing, General Counsel's Office, and
Administration
Amendment 3 Transfer

Bill Section 4.155

Original FY25 Bill Section, if applicable 4.155

1. AMOUNT OF REQUEST

	FY 2025 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	4,225,262	4,225,262
Total	0	0	4,225,262	4,225,262
FTE	0.00	0.00	0.00	0.00
POSITIONS	0	0	0	0
NUMBER OF MONTHS POSITIONS ARE NEEDED:	0			
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: 1673:Motor Fuel Tax Fund

Non-Counts: 1673:Motor Fuel Tax Fund 4,225,262

	FY 2025 Governor Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
POSITONS	0	0	0	0
NUMBER OF MONTHS POSITIONS ARE NEEDED:	0			
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

2. WHY IS THIS SUPPLEMENTAL FUNDING NEEDED? INCLUDE THE FEDERAL OR STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Article IV, Sections 29, 30(a), 30(b), and 30(c) of the Missouri Constitution (Amendment 3) limits the amount of highway funds the Department of Revenue may spend for the cost of collecting highway funds. The limit is up to, but not exceeding 3 percent of a particular tax or fee collected. In the process of collecting highway funds, the Department may not expend more than 3 percent of total collections as collection costs.

3. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why.

SUPPLEMENTAL NEW DECISION ITEM

Department of Revenue
Taxation, Motor Vehicle and Driver Licensing, General Counsel's Office, and
Administration
Amendment 3 Transfer

Bill Section 4.155

Original FY25 Bill Section, if applicable 4.155

The Missouri Department of Transportation calculated the General Revenue transfer to the State Highways and Transportation Department Fund.

FY24:

Total DOR Highway Fund Collections = \$778,046,707

3% of Collections = \$23,341,401

Total DOR Highway Fund Expenditures = \$27,566,663

Expenditures (over)/under the 3% limitation = (\$4,225,262)

4. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE.

Budget Account Class/Job Class	DTREQ GR DOLLAR	DTREQ GR FTE	DTREQ FED DOLLAR	DTREQ FED FTE	DTREQ OTHER DOLLAR	DTREQ OTHER FTE	DTREQ TOTAL DOLLAR	DTREQ TOTAL FTE
Total PS	0	0.00	0	0.00	0	0.00	0	0.00
Total EE	0		0		0		0	
Total PSD	0		0		0		0	
782ZZZZ:Appropriated Transfers	0		0		4,225,262		4,225,262	
Total TRF	0		0		4,225,262		4,225,262	
Grand Total	0	0.00	0	0.00	4,225,262	0.00	4,225,262	0.00
Budget Account Class/Job Class	GVREC GR DOLLAR	GVREC GR FTE	GVREC FED DOLLAR	GVREC FED FTE	GVREC OTHER DOLLAR	GVREC OTHER FTE	GVREC TOTAL DOLLAR	GVREC TOTAL FTE
Total PS	0	0.00	0	0.00	0	0.00	0	0.00
Total EE	0		0		0		0	
Total PSD	0		0		0		0	
Total TRF	0		0		0		0	
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00

SUPPLEMENTAL NEW DECISION ITEM

Department of Revenue
Refund and Distributions
Parks Sales Tax Transfer Inc
DI# NSP.19B.004

Bill Section 4.125

Original FY25 Bill Section, if applicable 4.125

1. AMOUNT OF REQUEST

	FY 2025 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	27,423	27,423
Total	0	0	27,423	27,423
FTE	0.00	0.00	0.00	0.00
POSITIONS	0	0	0	0
NUMBER OF MONTHS POSITIONS ARE NEEDED:	0			
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: 1613:Parks Sales Tax Fund

Non-Counts: 1613:Parks Sales Tax Fund 27,423

	FY 2025 Governor Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
POSITONS	0	0	0	0
NUMBER OF MONTHS POSITIONS ARE NEEDED:	0			
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

2. WHY IS THIS SUPPLEMENTAL FUNDING NEEDED? INCLUDE THE FEDERAL OR STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Parks Sales Tax Fund to the General Revenue Fund.

The parks sales tax collections have continued to increase over the past several years. The current appropriation authority of \$425,000 is less than the FY25 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.

3. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why.

SUPPLEMENTAL NEW DECISION ITEM

Department of Revenue
Refund and Distributions
Parks Sales Tax Transfer Inc
DI# NSP.19B.004

Bill Section 4.125

Original FY25 Bill Section, if applicable 4.125

The calculated transfer from the Parks Sales Tax Fund to General Revenue has increased. The estimated \$27,423 increase will support future transfers to General Revenue. The Department submitted a supplemental request for Fiscal Year 2025. This request updates the core budget request.

4. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE.

Budget Account Class/Job Class	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Total PS	0	0.00	0	0.00	0	0.00	0	0.00
Total EE	0		0		0		0	
Total PSD	0		0		0		0	
782ZZZZ:Appropriated Transfers	0		0		27,423		27,423	
Total TRF	0		0		27,423		27,423	
Grand Total	0	0.00	0	0.00	27,423	0.00	27,423	0.00

Budget Account Class/Job Class	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Total PS	0	0.00	0	0.00	0	0.00	0	0.00
Total EE	0		0		0		0	
Total PSD	0		0		0		0	
Total TRF	0		0		0		0	
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00

SUPPLEMENTAL NEW DECISION ITEM

Department of Revenue
Refund and Distributions
SoilandWater Sales Tax TRF Inc
DI# NSP.19B.005

Bill Section 4.130

Original FY25 Bill Section, if applicable 4.130

1. AMOUNT OF REQUEST

	FY 2025 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	27,423	27,423
Total	0	0	27,423	27,423
FTE	0.00	0.00	0.00	0.00
POSITIONS	0	0	0	0
NUMBER OF MONTHS POSITIONS ARE NEEDED:	0			
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: 1614:Soil and Water Sales Tax Fund

Non-Counts: 1614:Soil and Water Sales Tax Fund 27,423

	FY 2025 Governor Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
POSITONS	0	0	0	0
NUMBER OF MONTHS POSITIONS ARE NEEDED:	0			
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

2. WHY IS THIS SUPPLEMENTAL FUNDING NEEDED? INCLUDE THE FEDERAL OR STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Soil and Water Sales Tax Fund to the General Revenue Fund.

The soil and water sales tax collections have continued to increase over the past several years. The current appropriation authority of \$425,000 is less than the FY25 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.

3. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why.

SUPPLEMENTAL NEW DECISION ITEM

Department of Revenue
Refund and Distributions
SoilandWater Sales Tax TRF Inc
DI# NSP.19B.005

Bill Section 4.130

Original FY25 Bill Section, if applicable 4.130

The calculated transfer from the Soil and Water Sales Tax Fund to General Revenue has increased. The estimated \$27,423 increase will support future transfers to General Revenue. This request updates the core budget request.

4. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE.

Budget Account Class/Job Class	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Total PS	0	0.00	0	0.00	0	0.00	0	0.00
Total EE	0		0		0		0	
Total PSD	0		0		0		0	
782ZZZZ:Appropriated Transfers	0		0		27,423		27,423	
Total TRF	0		0		27,423		27,423	
Grand Total	0	0.00	0	0.00	27,423	0.00	27,423	0.00

Budget Account Class/Job Class	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Total PS	0	0.00	0	0.00	0	0.00	0	0.00
Total EE	0		0		0		0	
Total PSD	0		0		0		0	
Total TRF	0		0		0		0	
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00

SUPPLEMENTAL NEW DECISION ITEM

Revenue
Missouri Lottery Commission
Suppl Trf for Operations Inc
DI# NSP.19B.002

Bill Section 4.190

Original FY25 Bill Section, if applicable 4.190

1. AMOUNT OF REQUEST

	FY 2025 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	1,600,000	1,600,000
Total	0	0	1,600,000	1,600,000
FTE	0.00	0.00	0.00	0.00
POSITIONS	0	0	0	0
NUMBER OF MONTHS POSITIONS ARE NEEDED:	0			
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: 1682:State Lottery Fund

Non-Counts: 1682:State Lottery Fund 1,600,000

	FY 2025 Governor Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
POSITONS	0	0	0	0
NUMBER OF MONTHS POSITIONS ARE NEEDED:	0			
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

2. WHY IS THIS SUPPLEMENTAL FUNDING NEEDED? INCLUDE THE FEDERAL OR STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Corresponds with the supplemental Lottery vendor payments increase request.

3. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why.

Transfer from the State Lottery Fund to the Lottery Enterprise Fund to fund the supplemental Lottery vendor payments cost to continue increase.

4. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE.

SUPPLEMENTAL NEW DECISION ITEM

Revenue
Missouri Lottery Commission
Suppl Trf for Operations Inc
DI# NSP.19B.002

Bill Section 4.190

Original FY25 Bill Section, if applicable 4.190

	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL
Budget Account Class/Job Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Total PS	0	0.00	0	0.00	0	0.00	0	0.00
Total EE	0		0		0		0	
Total PSD	0		0		0		0	
782ZZZZ:Appropriated Transfers	0		0		1,600,000		1,600,000	
Total TRF	0		0		1,600,000		1,600,000	
Grand Total	0	0.00	0	0.00	1,600,000	0.00	1,600,000	0.00

	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL
Budget Account Class/Job Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Total PS	0	0.00	0	0.00	0	0.00	0	0.00
Total EE	0		0		0		0	
Total PSD	0		0		0		0	
Total TRF	0		0		0		0	
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00

SUPPLEMENTAL NEW DECISION ITEM

Revenue
Missouri Lottery Commission
Lottery Vendor Pmt Suppl Incr
DI# NSP.19B.001

Bill Section 4.180

Original FY25 Bill Section, if applicable 4.180

1. AMOUNT OF REQUEST

	FY 2025 Department Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	1,600,000	1,600,000
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	1,600,000	1,600,000
FTE	0.00	0.00	0.00	0.00
POSITIONS	0	0	0	0
NUMBER OF MONTHS POSITIONS ARE NEEDED:				0
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: 1657:Lottery Enterprise Fund

	FY 2025 Governor Recommended			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00
POSITONS	0	0	0	0
NUMBER OF MONTHS POSITIONS ARE NEEDED:				0
Est. Fringe	0	0	0	0
Note: Fringes budgeted in Appropriation Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

2. WHY IS THIS SUPPLEMENTAL FUNDING NEEDED? INCLUDE THE FEDERAL OR STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

This request is necessary to pay Lottery game vendors who are compensated based on a percentage of Lottery ticket sales and equates to the amount of supplemental funding received and spent in fiscal year 2024. This amount will be adjusted upward or downward after 6 months of actual sales when Governor's Recs come out in January. Corresponding increase to Transfer for Operations also requested.

3. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why.

Amount requested equates to the amount of supplemental funding received and spent in fiscal year 2024.

4. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE.

SUPPLEMENTAL NEW DECISION ITEM

Revenue
Missouri Lottery Commission
Lottery Vendor Pmt Suppl Incr
DI# NSP.19B.001

Bill Section 4.180

Original FY25 Bill Section, if applicable 4.180

	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ	DTREQ
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL
Budget Account Class/Job Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Total PS	0	0.00	0	0.00	0	0.00	0	0.00
640ZZZZ:Professional Services	0		0		1,600,000		1,600,000	
Total EE	0		0		1,600,000		1,600,000	
Total PSD	0		0		0		0	
Total TRF	0		0		0		0	
Grand Total	0	0.00	0	0.00	1,600,000	0.00	1,600,000	0.00

	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC	GVREC
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL
Budget Account Class/Job Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
Total PS	0	0.00	0	0.00	0	0.00	0	0.00
Total EE	0		0		0		0	
Total PSD	0		0		0		0	
Total TRF	0		0		0		0	
Grand Total	0	0.00	0	0.00	0	0.00	0	0.00